

**USACM Liquidating Trust**  
**TENTH OMNIBUS OBJECTION TO CLAIMS**  
**ASSERTING SECURED STATUS**  
**RECLASSIFY AS GENERAL UNSECURED CLAIM**  
**BK-S-06-10725-LBR**

<b><u>Creditor Name</u></b>	<b><u>Claim No.</u></b>	<b><u>Date Filed.</u></b>	<b><u>Amount</u></b>
Cangelosi, John R. & Margaret M. 614 Hillside Crossing Pompton Plains, New Jersey 07444	10725-01866	1/10/07	\$141,979.15
Cangelosi, Trustee, Margaret M. 614 Hillside Crossing Pompton Plains, New Jersey 07444	10725-01930	1/11/07	\$111,767.12
Horgan, Patrick J. c/o Christopher D. Jaime, Esq. Maupin, Cox & Legoy 4785 Caughlin Parkway Reno, Nevada 89519	10725-02019	1/13/07	\$50,000.00
Murphy Family Trust c/o Christopher D. Jaime, Esq. Maupin, Cox & Legoy 4785 Caughlin Parkway Reno, Nevada 89519	10725-02022	1/13/07	\$250,000.00
Deutscher, Dwayne H. & Michelle T. 5430 Fenton Way Granite Bay, California 95746	10725-02029	1/11/07	\$213,069.77
O'Riordan, John E. & Sonhild A. 2745 Hartwick Pines Drive Henderson, Nevada 89052-7002	10725-02039	1/10/07	Amount Not Stated
Carol A. Eller IRA P.O. Box 1614 Mammoth Lakes, California 93546	10725-02078	1/11/07	\$17,170.00
Jonathan M. Eller IRA P.O. Box 1614 Mammoth Lakes, California 93546	10725-02079	1/11/07	\$50,000.00
Eller, Jonathan M. & Carol A. P.O. Box 1614 Mammoth Lakes, California 93546	10725-02080	1/11/07	\$121,720.00
Jonathan M. Eller, Inc. P.O. Box 1614 Mammoth Lakes, California 93546	10725-02081	1/11/07	\$111,576.00

**EXHIBIT A**